

## Compressed Fuels Tax

The Compressed Fuel Act defines compressed fuels as compressed natural gas, liquefied petroleum gas, liquefied natural gas, butane, and any other type of compressed gas or compressed liquid gas suitable for fueling a motor vehicle, except motor vehicle or diesel fuels.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate set by the State Tax Board. All

excise taxes are credited to the Highway Trust Fund. The balance is then allocated as applicable between the Highway Restoration and Improvement Bond Fund and the Highway Cash Fund.

Retailers receive a commission of two percent upon the first \$5,000 dollars collected and one-half percent upon amounts in excess of \$5,000 to offset collection costs.

**TABLE 23 — COMPRESSED FUELS NET TAXABLE GALLONS AND NET TAX DUE**

MONTH	2001 TAXABLE GALLONS	2000 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2001 TAX DUE	2000 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	122,336	110,010	11.20%	\$28,892	\$25,949	11.34%
February	104,016	117,452	-11.44	24,521	27,734	-11.59
March	248,693	241,055	3.17	58,589	56,731	3.28
April	125,304	98,370	27.38	29,616	23,189	27.72
May	96,061	124,607	-22.91	22,675	29,452	-23.01
June	180,530	234,544	-23.03	42,314	55,195	-23.34
July	99,262	98,752	0.52	24,014	23,280	3.15
August	97,046	115,897	-16.27	23,448	27,372	-14.34
September	181,306	238,713	-24.05	43,709	56,215	-22.25
October	122,764	111,428	10.17	29,740	28,036	6.08
November	103,529	84,220	22.93	25,084	19,865	26.27
December	190,460	256,870	-25.85	46,661	60,516	-22.89
<b>Total</b>	<b>1,671,307</b>	<b>1,831,918</b>	<b>-4.01%</b>	<b>\$399,263</b>	<b>\$433,534</b>	<b>-3.30%</b>

## Petroleum Release Remedial Action Fee

The petroleum release remedial action fee is imposed upon the importer, refiner, or distributor who first sells, offers for sale, or uses petroleum in Nebraska. The fee is nine-tenths of one cent (.009) per gallon on motor vehicle fuels

such as gasoline and gasohol and three-tenths of one cent (.003) on all other petroleum products.

Revenue from the fee is placed in the Petroleum Release Remedial Action Cash Fund.

**TABLE 24 — PETROLEUM RELEASE REMEDIAL ACTION FEE**

MONTH	MOTOR VEHICLE FUELS	OTHER PETROLEUM PRODUCTS	2001 TOTAL GALLONS	2000 TOTAL GALLONS	2001 TOTAL FEE
January	64,358,255	78,581,377	142,939,632	129,601,378	\$814,981
February	59,874,583	73,038,720	132,913,303	132,644,074	757,991
March	69,036,251	83,681,733	152,717,984	132,522,669	872,380
April	70,830,634	85,723,516	156,554,150	136,198,860	894,661
May	71,305,911	98,829,200	170,135,111	167,323,946	968,241
June	73,182,630	91,040,866	164,223,496	170,977,781	931,771
July	76,639,152	99,563,554	176,202,706	167,347,882	988,448
August	71,982,544	98,662,938	170,645,482	180,984,582	943,829
September	70,686,236	86,880,164	157,566,400	151,424,100	896,821
October	75,126,007	96,397,925	171,523,932	160,210,980	965,329
November	71,502,226	83,991,751	155,493,977	148,357,116	895,504
December	71,207,873	80,552,245	151,760,118	141,262,725	882,535
<b>Total</b>	<b>845,732,302</b>	<b>1,056,943,989</b>	<b>1,902,676,291</b>	<b>1,818,856,093</b>	<b>\$10,812,491</b>

## Motor Fuels Tax Rates

For 2001 the motor fuels tax rates are as follows: January 1 through June 30, 23.9 cents; July 1 through December 31, 24.5 cents.

Per LB 1161 enacted in the 1998 Legislative Session, motor fuels tax rates will be set semiannually.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate which is set semiannually. The variable portion of the rate is determined by multiplying the average statewide cost of motor fuels purchased by the State of Nebraska by the variable excise tax percent rate which is set by the State Tax Board.

The semiannual motor fuels tax rate applies to the motor

vehicle fuels, diesel fuel, and interstate motor carrier's tax programs.

Two cents of the fixed portion of the motor fuels tax rate is credited to the Highway Allocation Fund. The remaining 10.5 cents of the fixed portion is credited to the Highway Trust Fund. Revenue generated by the variable portion of the tax rate is credited to the Highway Cash Fund. Motor fuels tax revenue credited to the Highway trust Fund is combined with other sources of highway user revenue and distributed to the Highway Cash Fund (53 1/3 percent) and the Highway Allocation Fund (46 2/3 percent). Highway Allocation Fund revenue is distributed 50 percent to cities and fifty percent to counties.

## Chronology of Motor Fuels Tax Rates

Effective Date	Aircraft Fuel		Petroleum Release Fee		Gasohol ¢/Gallon	Motor Fuel & Diesel Fuel ¢/Gallon	Variable Excise Tax Percent	Excise Tax ¢/Gallon	Total Tax	
	Gas ¢/Gal.	Jet ¢/Gal.	M.V. Fuels ¢/Gallon	Other Prod. ¢/Gallon					Gasohol ¢/Gallon	M.F. & D.F. ¢/Gallon
Jan. 1, 1989	5	3	—	—	9.5	12.5	10.4	5.7	15.2	18.2
April 1, 1989	5	3	—	—	9.5	12.5	10.4	6.0	15.5	18.5
July 1, 1989	5	3	—	—	9.5	12.5	12.9	9.8	19.3	22.3
Oct. 1, 1989	5	3	0.003	0.001	9.5	12.5	14.2	9.5	19.0	22.0
Dec. 1, 1989	5	3	0.003	0.001	9.5	12.5	14.2	9.5	19.0	22.0
April 1, 1990	5	3	0.003	0.001	9.5	12.5	14.2	10.3	19.8	22.8
July 1, 1990	5	3	0.003	0.001	9.5	12.5	13.8	9.4	18.9	21.9
July 10, 1990	5	3	0.003	0.001	10.5	12.5	13.8	9.4	19.9	21.9
Oct. 1, 1990	5	3	0.003	0.001	10.5	12.5	13.8	8.9	19.4	21.4
Jan. 1, 1991	5	3	0.003	0.001	10.5	12.5	13.8	14.0	24.5	26.5
April 1, 1991	5	3	0.003	0.001	10.5	12.5	13.8	11.4	21.9	23.9
July 1, 1991	5	3	0.003	0.001	10.5	12.5	15.4	11.2	21.7	23.7
Oct. 1, 1991	5	3	0.003	0.001	10.5	12.5	15.4	10.9	21.4	23.4
Jan. 1, 1992	5	3	0.003	0.001	10.5	12.5	15.4	11.3	21.8	23.8
April 1, 1992	5	3	0.003	0.001	10.5	12.5	15.4	9.2	19.7	21.7
July 1, 1992	5	3	0.003	0.001	10.5	12.5	16.4	11.1	21.6	23.6
Oct. 1, 1992	5	3	0.006	0.002	10.5	12.5	16.4	11.5	22.0	24.0
Jan. 1, 1993	5	3	0.006	0.002	12.5	12.5	16.4	12.1	24.6	24.6
April 1, 1993	5	3	0.006	0.002	12.5	12.5	16.4	10.2	22.7	22.7
July 1, 1993	5	3	0.006	0.002	12.5	12.5	15.6	11.8	24.3	24.3
Oct. 1, 1993	5	3	0.006	0.002	12.5	12.5	17.6	11.3	23.8	23.8
Jan. 1, 1994	5	3	0.006	0.002	12.5	12.5	17.6	13.5	26.0	26.0
April 1, 1994	5	3	0.006	0.002	12.5	12.5	17.6	10.9	23.4	23.4
July 1, 1994	5	3	0.006	0.002	12.5	12.5	17.2	11.4	23.9	23.9
Oct. 1, 1994	5	3	0.006	0.002	12.5	12.5	17.2	12.3	24.8	24.8
Jan. 1, 1995	5	3	0.006	0.002	12.5	12.5	17.2	11.7	24.2	24.2
April 1, 1995	5	3	0.006	0.002	12.5	12.5	17.2	11.5	24.0	24.0
June 1, 1995	5	3	0.006	0.002	12.5	12.5	18.7	13.2	25.7	25.7
Oct. 1, 1995	5	3	0.006	0.002	12.5	12.5	18.7	12.3	24.8	24.8
Jan. 1, 1996	5	3	0.006	0.002	12.5	12.5	18.7	12.6	25.1	25.1
April 1, 1996	5	3	0.006	0.002	12.5	12.5	18.7	13.2	25.7	25.7
July 1, 1996	5	3	0.006	0.002	12.5	12.5	16.6	13.9	26.4	26.4
Oct. 1, 1996	5	3	0.006	0.002	12.5	12.5	16.6	12.8	25.3	25.3
Jan. 1, 1997	5	3			12.5	12.5	14.5	12.8	25.3	25.3
April 1, 1997	5	3			12.5	12.5	14.5	12.4	24.9	24.9
July 1, 1997	5	3			12.5	12.5	16.2	12.3	24.8	24.8
Oct. 1, 1997	5	3			12.5	12.5	16.2	12.0	24.5	24.5
Jan. 1, 1998	5	3			12.5	12.5	16.2	12.1	24.6	24.6
April 1, 1998	5	3			12.5	12.5	16.2	10.3	22.8	22.8
July 1, 1998	5	3			12.5	12.5	18.3	11.0	23.5	23.5
Jan. 1, 1999	5	3			12.5	12.5	18.3	10.3	22.8	22.8
July 1, 1999	5	3			12.5	12.5	18.6	11.6	24.1	24.1
Jan. 1, 2000	5	3			12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2000	5	3			12.5	12.5	15.2	11.4	23.9	23.9
Jan. 1, 2001	5	3			12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2001	5	3			12.5	12.5	11.5	12.0	24.5	24.5